

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Previously Presented): A siding boards attachment structure comprising:

a lowest siding board for a corner portion of a building;

a starter fitting disposed in a lowest portion of said corner portion of said building,

said starter fitting configured to support the lowest siding board in the lowest portion;

a ground sill flashing disposed adjacent a lower portion of the lowest siding board;

a furring strip for fixing said starter fitting; and

the lowest siding board supported by said starter fitting,

wherein said starter fitting comprises:

a base plate portion having a planar rear side surface that is fixed to said furring strip,

said base plate portion comprising a first corner base plate and a second corner base plate,

said first corner base plate and said second corner base plate being formed substantially perpendicular to each other between spacing portions formed at left and right end portions of said base plate portion, said spacing portions having a cross sectional shape of a squarish letter U, each of said spacing portions having a depth, said depth substantially equal to at least a spaced distance between said siding board and said furring strip; and

supporting portions for supporting siding boards bent forward from said base plate portion, each of said first corner base plate and said second corner base plate having at least one of said supporting portions, each of said supporting portions respectively comprising engaging end portions formed by bending the end portions of said supporting portions upwardly, each of said supporting portions and said respective end portions forming an angle therebetween that slants upwardly.

Claims 2-4 (Canceled).

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Claim 5 (Original): A siding boards attachment structure according to claim 1, wherein a bottom of each of said spacing portions extends lower than the position of said supporting portion.

Claims 6-13 (Canceled).